



3014 (02-09-04)

ANNUAL REPORT

OF

Name: WHITEHALL MUNICIPAL WATER UTILITY

Principal Office: 18620 HOBSON STREET
P.O. BOX 155
WHITEHALL, WI 54773

For the Year Ended: DECEMBER 31, 2001

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I LYNN JOHNSON of
(Person responsible for accounts)

WHITEHALL MUNICIPAL WATER UTILITY, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	03/31/2002
(Signature of person responsible for accounts)	(Date)

CITY ADMINISTRATOR _____
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: WHITEHALL MUNICIPAL WATER UTILITY**Utility Address:** 18620 HOBSON STREET

P.O. BOX 155

WHITEHALL, WI 54773

When was utility organized? 1/1/1895**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MR LYNN JOHNSON**Title:** ADMINISTRATOR**Office Address:**

18620 HOBSON STREET

P.O. BOX 155

WHITEHALL, WI 54773

Telephone: (715) 538 - 4353**Fax Number:** (715) 538 - 2301**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name:**Title:****Office Address:** VIRCHOW, KRAUSE & CO., LLP

2411 N. HILLCREST PARKWAY, SUITE 6

P.O. BOX 1148

EAU CLAIRE, WI 54702-1148

Telephone: (715) 833 - 1717**Fax Number:** (715) 836 - 7877**E-mail Address:**

President, chairman, or head of utility commission/board or committee:

Name: KEITH JOHNSON**Title:** MAYOR**Office Address:**

18620 HOBSON STREET

P.O. BOX 155

WHITEHALL, WI 54773

Telephone: (715) 538 - 4353**Fax Number:** (715) 538 - 2301**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name:**Title:**

Office Address: VIRCHOW, KRAUSE & CO., LLP
2411 N. HILLCREST PARKWAY, SUITE 6
P.O. BOX 1148
EAU CLAIRE, WI 54702-1148

Telephone: (715) 833 - 1717**Fax Number:** (715) 836 - 7877**E-mail Address:****Date of most recent audit report:** 2/21/2001**Period covered by most recent audit:** 1/1/00 TO 12/31/00

Names and titles of utility management including manager or superintendent:

Name: MR LYNN JOHNSON**Title:** ADMINISTRATOR**Office Address:**

18620 HOBSON STREET
P.O. BOX 155
WHITEHALL, WI 54773

Telephone: (715) 538 - 4353**Fax Number:** (715) 538 - 2301**E-mail Address:**

Name: MR RANDY OLSON**Title:** WATER SUPERINTENDENT**Office Address:**

18620 HOBSON STREET
P.O. BOX 155
WHITEHALL, WI 54773

Telephone: (715) 538 - 4353**Fax Number:** (715) 538 - 2301**E-mail Address:**

Name of utility commission/committee: WHITEHALL CITY COUNCIL

Names of members of utility commission/committee:

MR ROBERT GUINN
MR LYNN JOHNSON
MR ELIOT SOLSRUD
MR RICHARD SOSALLA
MS MARILYN SPEERSTRA
MR EARL STENDAHL
MS KAREN WITTE, CLERK- TREASURER

Is sewer service rendered by the utility? NO

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?NO

Date of Ordinance: 

IDENTIFICATION AND OWNERSHIP

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	259,720	267,649	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	149,398	185,885	2
Depreciation Expense (403)	52,924	51,575	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	43,012	42,875	5
Total Operating Expenses	245,334	280,335	
Net Operating Income	14,386	(12,686)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	14,386	(12,686)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	8,514	8,016	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	8,514	8,016	
Total Income	22,900	(4,670)	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	22,900	(4,670)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	5,490	6,322	14
Amortization of Debt Discount and Expense (428)			15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	5,490	6,322	
Net Income	17,410	(10,992)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	209,180	220,172	20
Balance Transferred from Income (433)	17,410	(10,992)	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	226,590	209,180	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST INCOME	8,514	5
Total (Acct. 419):	8,514	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	259,720	0	0	0	259,720	1
Less: interdepartmental sales	6,016		0	0	6,016	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:					0	6
.						
Revenues subject to Wisconsin Remainder Assessment	253,704	0	0	0	253,704	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	47,860		47,860	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	9,891		9,891	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	57,751	0	57,751	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,592,676	2,041,717	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	752,767	718,467	2
Net Utility Plant	1,839,909	1,323,250	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	731,357	110,945	7
Total Other Property and Investments	731,357	110,945	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	136,725	195,158	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	46,632	53,955	11
Other Accounts Receivable (143)	676,285	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	33,813	32,955	14
Materials and Supplies (150)	6,478	6,172	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	899,933	288,240	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	26,597	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	26,597	0	
Total Assets and Other Debits	3,497,796	1,722,435	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	420,842	320,189	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	226,590	209,180	23
Total Proprietary Capital	647,432	529,369	
LONG-TERM DEBT			
Bonds (221)	825,000	114,375	24
Advances from Municipality (223)	13,087	13,087	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	838,087	127,462	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	147,820	37,536	28
Payables to Municipality (233)	161,692	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	36,905	31
Interest Accrued (237)	329	3,571	32
Other Current and Accrued Liabilities (238)	6,728	4,568	33
Total Current and Accrued Liabilities	316,569	82,580	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	676,285	0	36
Total Deferred Credits	676,285	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,019,423	983,024	41
Total Liabilities and Other Credits	3,497,796	1,722,435	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	2,182,749	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	409,927				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	2,592,676	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	752,767	0	0	0	10
Total Accumulated Provision	752,767	0	0	0	
Net Utility Plant	1,839,909	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	718,467				718,467	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	52,924				52,924	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,616				1,616	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	54,540	0	0	0	54,540	13
Debits during year						14
Book cost of plant retired	20,140				20,140	15
Cost of removal	100				100	16
Other debits (specify):						17
					0	18
Total debits	20,240	0	0	0	20,240	19
Balance End of Year	752,767	0	0	0	752,767	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	6,478	6,172	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	6,478	6,172	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
2001 REVENUE BONDS	0	-	26,597	1
Total			26,597	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	320,189	1
Changes during year (explain):		
ERVIN STREET PROJECT	100,653	2
Balance end of year	420,842	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1997 MORTGAGE REVENUE	09/15/1997	12/01/2005	4.69%	90,000	1
2001 MORTGAGE REVENUE	12/11/2001	12/01/2017	4.33%	735,000	2
Total Bonds (Account 221):				825,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
PRIOR YEARS TAX EQUIVALENT	00/00/0000	00/00/0000	0.00%	13,087	1
Total for Account 223				13,087	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	36,905	1
Accruals:		
Charged water department expense	43,012	2
Charged electric department expense		3
Charged sewer department expense	710	4
Other (explain):		
NONE		5
Total Accruals and other credits	43,722	
Taxes paid during year:		
County, state and local taxes	73,312	6
Social Security taxes	7,003	7
PSC Remainder Assessment	312	8
Other (explain):		
NONE		9
Total payments and other debits	80,627	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1997 MORTGAGE REVENUE	3,571	5,490	8,732	329	1
Subtotal	3,571	5,490	8,732	329	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	3,571	5,490	8,732	329	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	983,024	0	0	0	0	983,024	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
GRANT	36,399					36,399	4
NONE						0	5
Deduct charges (specify):							
NONE						0	6
Balance End of Year	1,019,423	0	0	0	0	1,019,423	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	7

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
BOND RESERVE ACCOUNT	18,870	3
CONSTRUCTION ACCOUNT (FROM BOND PROCEEDS)	712,487	4
Total (Acct. 125):	731,357	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	46,632	6
Electric		7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	46,632	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
Other (specify):		
SPECIAL ASSESSMENTS RECEIVABLE	676,285	12
Total (Acct. 143):	676,285	
Receivables from Municipality (145):		
DUE FROM ELECTRIC AND SEWER FUNDS	33,813	13
Total (Acct. 145):	33,813	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		16
Total (Acct. 183):	0	
Payables to Municipality (233):		
DUE TO CITY	161,692	17
Total (Acct. 233):	161,692	
Other Deferred Credits (253):		
DEFERRED SPECIAL ASSESSMENT	676,285	18
Total (Acct. 253):	676,285	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	2,112,233	0	0	0	2,112,233	1
Materials and Supplies	6,325	0	0	0	6,325	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	735,617	0	0	0	735,617	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,001,223	0	0	0	1,001,223	6
Other (specify):					0	7
Average Net Rate Base	381,718	0	0	0	381,718	
Net Operating Income	14,386	0	0	0	14,386	8
Net Operating Income as a percent of						
Average Net Rate Base	3.77%	N/A	N/A	N/A	3.77%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	370,515	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	217,885	3
Other (Specify):		4
Total Average Proprietary Capital	588,400	
Net Income		
Net Income	17,410	5
Percent Return on Proprietary Capital	2.96%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

Issued revenue bonds at the end of the year to finance the extension of water service to the Trempealeau County Health Care Center. The County has been assessed a special assessment to pay for the debt service on the bonds. The special assessment is included in account 253 because the work on the extension of service has just begun and is included in work in progress.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251) (Page F-12)

This is a new issuance of debt and no amortization of debt was taken in 2001, therefore no account number charged is filled in.

Notes Payable & Miscellaneous Long-Term Debt (Page F-15)

The City of Whitehall has not established an interest rate or repayment schedule for the advance.

Contributions in Aid of Construction (Account 271) (Page F-18)

\$36,399 was received from a grant relating to prior years projects. Any plant associated with this grant was recorded in previous years and the breakdown is undeterminable.

Signature Page (Page ii)

ACCOUNTANTS' COMPILATION REPORT

To the Village Board
City of Whitehall
Whitehall, Wisconsin

We have compiled the accompanying PSC Report of the Whitehall Municipal Water Utility, an enterprise fund of the City of Whitehall, as of December 31, 2001 and 2000, in accordance with Statement on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting, in the form prescribed by the Wisconsin Public Service Commission, information that is the representation of management. We have not audited or reviewed the financial statements referred to above and, do not express an opinion or any other form of assurance on them.

These financial statements are presented in accordance with the requirements of the Wisconsin Public Service Commission which differ from generally accepted accounting principles. Accordingly, these financial statements are not designed for those who are not informed about such differences.

VIRCHOW, KRAUSE & COMPANY, LLP

Eau Claire, Wisconsin
February 20, 2002

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

-----Original Message-----

From: Kim Shult [mailto:kshult@virchowkrause.com]

Sent: Friday, December 27, 2002 10:24 AM

To: peter.leege@psc.state.wi.us

Cc: ljohnson@wppisys.org

Subject: Whitehall 2001 Analytical Review

The following is in response to the 2001 Analytical Review for the Whitehall Municipal Water Utility:

Item 1: In the future we will report special assessments as requested.

Item 2: The Due to the City balance of \$161,692 reported in Account 233 is made up of the following:

Remaining property tax equivalent due to the
city \$ 36,407
Cash borrowed from the general fund temporarily
until bond proceeds were received
140,000
Remaining public fire protection due from city
(5,987)
Operating items due from city
(8,728)

\$161,692

If you have any further questions on the above, please feel free to contact me.

Happy Holidays!

Kimberly M. Shult, CPA

Virchow, Krause & Company, LLP

Phone: 715-833-1717

Fax: 715-836-7877

kshult@virchowkrause.com

December 19, 2002

Mr. Lynn Johnson, Administrator
Whitehall Municipal Water Utility
P.O. Box 155
18620 Hobson Street
Whitehall, WI 54773-0155

2001 Analytical Review DWCCA-6500-PJL

Dear Mr. Johnson:

FINANCIAL SECTION FOOTNOTES

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2001 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issues:

1. In the Balance Sheet End-of-Year Account Balances schedule on page F-18, special assessments of \$676,285 are reported in Account 143, Other Accounts Receivable. In the future, please note that assessments which will be collected over a period of more than one year should be reported in Account 124, Other Investments, and amounts to be collected in less than one year in Account 143.

2. As directed in the headnotes of the Balance Sheet End-Of-Year Account Balances schedule on page F-19, please provide a more detailed description for the \$161,692 reported in Account 233 on page F-19 and follow this procedure in the future.

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is peter.leege@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:dwh:w:\compl\Analytical Reviews\2001 analytical review letters\6500
Whitehall.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	255,302	1
Total Sales of Water	255,302	
Other Operating Revenues		
Forfeited Discounts (470)	1,129	2
Miscellaneous Service Revenues (471)	1,800	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	1,489	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	4,418	
Total Operating Revenues	259,720	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	1,580	8
Pumping Expenses (620-625)	34,120	9
Water Treatment Expenses (630-635)	28,729	10
Transmission and Distribution Expenses (640-655)	27,074	11
Customer Accounts Expenses (901-904)	8,453	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	49,442	14
Total Operation and Maintenance Expenses	149,398	
Other Operating Expenses		
Depreciation Expense (403)	52,924	15
Amortization Expense (404-407)		16
Taxes (408)	43,012	17
Total Other Operating Expenses	95,936	
Total Operating Expenses	245,334	
NET OPERATING INCOME	14,386	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	546	25,399	80,587	4
Commercial	113	12,633	27,632	5
Industrial	3	14,908	21,460	6
Total Metered Sales to General Customers (461)	662	52,940	129,679	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		98,283	8
Other Sales to Public Authorities (464)	14	4,617	12,831	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)	1	3,330	8,493	11
Interdepartmental Sales (467)	1	3,609	6,016	12
Total Sales of Water	679	64,496	255,302	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
TOWN OF LINCOLN	METERHOUSE-HIGHWAY 53 N.	3,330	8,493	1
Total		3,330	8,493	

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	98,283	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	98,283	
Forfeited Discounts (470):		
Customer late payment charges	1,129	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,129	
Miscellaneous Service Revenues (471):		
MISCELLANEOUS REVENUE	1,800	7
Total Miscellaneous Service Revenues (471)	1,800	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,489	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	1,489	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	1,580	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	1,580	
PUMPING EXPENSES		
Operation Labor (620)	3,074	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	14,659	7
Operation Supplies and Expenses (623)	5,008	8
Maintenance of Pumping Plant (625)	11,379	9
Total Pumping Expenses	34,120	
WATER TREATMENT EXPENSES		
Operation Labor (630)	7,725	10
Chemicals (631)	18,059	11
Operation Supplies and Expenses (632)	1,249	12
Maintenance of Water Treatment Plant (635)	1,696	13
Total Water Treatment Expenses	28,729	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	15,919	14
Operation Supplies and Expenses (641)	1,743	15
Maintenance of Distribution Reservoirs and Standpipes (650)	445	16
Maintenance of Mains (651)	5,856	17
Maintenance of Services (652)	590	18
Maintenance of Meters (653)	1,104	19
Maintenance of Hydrants (654)	40	20
Maintenance of Other Plant (655)	1,377	21
Total Transmission and Distribution Expenses	27,074	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	156	22
Accounting and Collecting Labor (902)	7,532	23
Supplies and Expenses (903)	765	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	8,453	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	11,874	27
Office Supplies and Expenses (921)	1,524	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	1,334	30
Property Insurance (924)	3,265	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	27,660	33
Regulatory Commission Expenses (928)	1,457	34
Miscellaneous General Expenses (930)	2,328	35
Transportation Expenses (933)		36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	49,442	
Total Operation and Maintenance Expenses	149,398	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		36,407	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		710	2
Net property tax equivalent		35,697	
Social Security		7,003	3
PSC Remainder Assessment		312	4
Other (specify): NONE			5
Total tax expense		43,012	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Trempealeau				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.246501				3
County tax rate	mills		7.328081				4
Local tax rate	mills		6.556961				5
School tax rate	mills		12.826520				6
Voc. school tax rate	mills		2.965677				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		29.923740				10
Less: state credit	mills		1.919968				11
Net tax rate	mills		28.003772				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.556961				14
Combined School Tax Rate	mills		15.792197				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		22.349158				17
Total Tax Rate	mills		29.923740				18
Ratio of Local and School Tax to Total	dec.		0.746870				19
Total tax net of state credit	mills		28.003772				20
Net Local and School Tax Rate	mills		20.915191				21
Utility Plant, Jan. 1	\$	2,041,716	2,041,716				22
Materials & Supplies	\$	6,172	6,172				23
Subtotal	\$	2,047,888	2,047,888				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,047,888	2,047,888				26
Assessment Ratio	dec.		0.849600				27
Assessed Value	\$	1,739,886	1,739,886				28
Net Local & School Rate	mills		20.915191				29
Tax Equiv. Computed for Current Year	\$	36,390	36,390				30
Tax Equivalent per 1994 PSC Report	\$	36,407					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	36,407					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	1,283		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	13,792		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	15,075	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	3,134		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	50,306	253	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	8,656		20
Total Pumping Plant	62,096	253	
WATER TREATMENT PLANT			
Land and Land Rights (330)	1,003		21
Structures and Improvements (331)	250,923		22
Water Treatment Equipment (332)	344,727		23
Total Water Treatment Plant	596,653	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	650		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			1,283	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			13,792	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	15,075	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			3,134	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			50,559	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			8,656	20
Total Pumping Plant	0	0	62,349	
WATER TREATMENT PLANT				
Land and Land Rights (330)			1,003	21
Structures and Improvements (331)			250,923	22
Water Treatment Equipment (332)			344,727	23
Total Water Treatment Plant	0	0	596,653	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			650	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	341,558		26
Transmission and Distribution Mains (343)	714,054	133,781	27
Fire Mains (344)	0		28
Services (345)	72,127	3,297	29
Meters (346)	78,061	3,817	30
Hydrants (348)	117,577	3,696	31
Other Transmission and Distribution Plant (349)	611	9,091	32
Total Transmission and Distribution Plant	1,324,638	153,682	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	2,148		35
Computer Equipment (391.1)	5,446	5,214	36
Transportation Equipment (392)	20,622		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	10,677	23	39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	1,413	2,000	41
Communication Equipment (397)	834		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	2,115		44
Other Tangible Property (399)	0		45
Total General Plant	43,255	7,237	
Total utility plant in service directly assignable	2,041,717	161,172	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	2,041,717	161,172	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			341,558	26
Transmission and Distribution Mains (343)	18,130		829,705	27
Fire Mains (344)			0	28
Services (345)			75,424	29
Meters (346)			81,878	30
Hydrants (348)	2,010		119,263	31
Other Transmission and Distribution Plant (349)			9,702	32
Total Transmission and Distribution Plant	20,140	0	1,458,180	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			0	34
Office Furniture and Equipment (391)			2,148	35
Computer Equipment (391.1)			10,660	36
Transportation Equipment (392)			20,622	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			10,700	39
Laboratory Equipment (395)			0	40
Power Operated Equipment (396)			3,413	41
Communication Equipment (397)			834	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			2,115	44
Other Tangible Property (399)			0	45
Total General Plant	0	0	50,492	
Total utility plant in service directly assignable	20,140	0	2,182,749	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	20,140	0	2,182,749	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			5,997	5,997	1
February			5,328	5,328	2
March			5,744	5,744	3
April			6,120	6,120	4
May			6,357	6,357	5
June			5,950	5,950	6
July			6,939	6,939	7
August			7,850	7,850	8
September			6,418	6,418	9
October			6,565	6,565	10
November			5,934	5,934	11
December			5,481	5,481	12
Total annual pumpage	0	0	74,683	74,683	
Less: Water sold				64,496	13
Volume pumped but not sold				10,187	14
Volume sold as a percent of volume pumped				86%	15
Volume used for water production, water quality and system maintenance				1,550	16
Volume related to equipment/system malfunction				300	17
Non-utility volume NOT included in water sales				82	18
Total volume not sold but accounted for				1,932	19
Volume pumped but unaccounted for				8,255	20
Percent of water lost				11%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				486	23
Date of maximum: 4/13/2001					24
Cause of maximum:					25
Control wires broken to tower.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				0	26
Date of minimum: 4/14/2001					27
Total KWH used for pumping for the year				196,000	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
ERVIN/ABRAMS STREETS	#1	233	12	648,000	Yes	1
ERVIN/ABRAMS STREETS	#2	275	24	648,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#2	STANDBY	1
Location	ERVIN/ABRAMS STREETS	ERVIN/ABRAMS STREETS	ERVIN/ABRAMS STREETS	2
Purpose	P	P	S	3
Destination	D	D	D	4
Pump Manufacturer	FM PAMONG	FM PAMONG	AMARILLO	5
Year Installed	1932	1953	1980	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	400	400	400	8
Pump Motor or Standby Engine Mfr	NEWMAN	NEWMAN	FORD	10
Year Installed	1984	1984	1980	11
Type	ELECTRIC	ELECTRIC	NATURAL GAS	12
Horsepower	30	30	160	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#1	#2	#3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	R	4
				5
Year constructed	1932	1953	1998	6
				7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	OTHER	8
				9
Elevation difference in feet (See Headnote 3.)	133	133	133	10
				11
Total capacity in gallons (actual)	120,000	500,000	350,000	12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	POWDER	POWDER	POWDER	14
				15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	16
				17
Filters, type (gravity, pressure, other, none)	GRAVITY	GRAVITY	GRAVITY	18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	750.0000	750.0000	750.0000	20
				21
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	22
				23
Is water fluoridated (yes, no)?	Y	Y	Y	24
				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.500	380	0	0	0	380	1
M	D	1.750	330	0	0	0	330	2
M	D	2.000	520	0	0	0	520	3
M	D	4.000	5,748	0	0	0	5,748	4
M	D	6.000	22,691	135	995	0	21,831	5
M	D	8.000	14,360	0	355	0	14,005	6
M	D	10.000	1,324	0	0	0	1,324	7
M	D	12.000	7,816	1,406	0	0	9,222	8
Total Within Municipality			53,169	1,541	1,350	0	53,360	
Total Utility			53,169	1,541	1,350	0	53,360	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	541	0	0	0	541	1	1
M	1.000	53	4	0	0	57	20	2
M	1.250	21	0	0	0	21		3
M	1.500	25	0	0	0	25		4
P	2.000	2	0	0	0	2		5
M	4.000	1	0	0	0	1		6
M	6.000	1	0	0	0	1		7
Total Utility		644	4	0	0	648	21	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	751	1	0	0	752	77	1
0.750	2	0	0	0	2	1	2
1.000	12	0	0	0	12	4	3
1.250	2	0	0	0	2	1	4
1.500	10	0	0	0	10	2	5
2.000	6	1	0	0	7	2	6
3.000	8	0	0	0	8	4	7
4.000	2	0	0	0	2	1	8
6.000	4	0	0	0	4	4	9
8.000	1	0	0	0	1	0	10
Total:	798	2	0	0	800	96	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	517	78	0	3	0	154	752	1
0.750	0	1	0	0	0	1	2	2
1.000	0	9	0	2	0	1	12	3
1.250	1	1	0	0	0	0	2	4
1.500	5	3	0	1	0	1	10	5
2.000	0	6	0	1	0	0	7	6
3.000	0	4	1	2	0	1	8	7
4.000	0	2	0	0	0	0	2	8
6.000	0	0	1	0	3	0	4	9
8.000	0	0	0	0	1	0	1	10
Total:	523	104	2	9	4	158	800	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	13				13	1
Within Municipality	104	2	2		104	2
Total Fire Hydrants	117	2	2	0	117	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:	117
Number of distribution system valves end of year:	237
Number of distribution valves operated during year:	106

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Maintenance of water treatment plant (635) decreased in 2001 due to repair and maintenance on a water filtration tank in 2000.

Maintenance of reservoirs (650) decreased because the inside of one reservoir was painted in prior year.

Pumping and Purchased Water Statistics (Page W-10)

Zero gallons pumped on 4/14/01 because the utility was able to use their reserve capacity from the day before when maximum gallons were pumped.

Water Mains (Page W-15)

Water main additions were financed by a \$93,560 Community Development Block grant received by the City. The remaining amount was paid for by the utility.

Water Services (Page W-16)

Water service additions were financed by a Community Development Block grant received by the City.

Hydrants and Distribution System Valves (Page W-18)

The City will operate the remaining valves in 2002.
